



Trustees' Financial Summary

FY2015-16

Submit ID: 0025-32702700

02 Big Horn County

0025 Lodge Grass Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jasmine Walks Over Ice **Phone #:** (406) 639-2304

(Signature)

(Date)

Chair, Board of Trustees: Sherry House

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
190	Aggregate Reim/Indirects	LOCAL		Local
314	Title I - Schoolwide - 2014-15	FEDERAL		Federal
325	Johnson O'Malley (JOM)	FEDERAL		15.130
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
381	Impact Aid Construction 2014-15	FEDERAL		
383	Impact Aid Emergency Construction Grant	FEDERAL		
414	Title I - Schoolwide - 2015-16	FEDERAL		
421	IDEA Part B - 2015-16	FEDERAL		84.027
424	IDEA Preschool - 2015-16	FEDERAL		84.173A
475	SIG Grant Reimbursement RMC	LOCAL		
483	Impact Aid Emergency Construction Grant 2015-16	FEDERAL		
811	School Safety Transfer	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	162,298.71	23,858.29		32,067.80
02	Taxes Receivable - Real and Personal (120-149)	6,204.51	7,504.12		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	205.28			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	168,708.50	31,362.41		32,067.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	26,456.54	1,444.97		1,463.40
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	26,456.54	1,444.97		1,463.40
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,204.51	7,504.12		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	136,047.45	22,413.32		30,604.40
52	TOTAL FUND BALANCE/EQUITY	136,047.45	22,413.32		30,604.40
53	TOTAL LIABILITIES AND FUND BALANCE	168,708.50	31,362.41		32,067.80

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	8.32	116,327.76	(38,672.85)	8,726.24
02 Taxes Receivable - Real and Personal (120-149)	7.64			21.45
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			156,431.24	
06 Other Current Assets (190-210)			1,743.00	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	15.96	116,327.76	119,501.39	8,747.69
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)		3,081.56	350.00	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES		3,081.56	350.00	
DEFERRED INFLOWS				
36 Deferred Inflows (680)	7.64			21.45
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	8.32	113,246.20	119,151.39	8,726.24
52 TOTAL FUND BALANCE/EQUITY	8.32	113,246.20	119,151.39	8,726.24
53 TOTAL LIABILITIES AND FUND BALANCE	15.96	116,327.76	119,501.39	8,747.69

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,289.51	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,289.51	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,289.51	
52	TOTAL FUND BALANCE/EQUITY			5,289.51	
53	TOTAL LIABILITIES AND FUND BALANCE			5,289.51	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			618,595.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			618,595.23	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			14,770.17	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			14,770.17	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			603,825.06	
52	TOTAL FUND BALANCE/EQUITY			603,825.06	
53	TOTAL LIABILITIES AND FUND BALANCE			618,595.23	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,909.62	53.62		92.83
02	Taxes Receivable - Real and Personal (120-149)				163.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,909.62	53.62		256.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				163.46
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,909.62	53.62		92.83
52	TOTAL FUND BALANCE/EQUITY	9,909.62	53.62		92.83
53	TOTAL LIABILITIES AND FUND BALANCE	9,909.62	53.62		256.29

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,599.20		
02	Taxes Receivable - Real and Personal (120-149)		1,146.68		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		9,745.88		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,146.68		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		8,599.20		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		8,599.20		
53	TOTAL LIABILITIES AND FUND BALANCE		9,745.88		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,383.81		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		17,383.81		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		17,383.81		
35	TOTAL LIABILITIES		17,383.81		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		17,383.81		

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	74,936.57	76,551.20
1112	District Levy - Personal Property	1,380.01	2,197.18
1114	District Levy - Pers Prop/Mobile Homes	0.00	942.50
1190	Penalties and Interest on Taxes	567.42	1,106.49
1510	Interest Earnings	279.57	44.22
3110	Direct State Aid	550,028.54	607,306.67
3111	Quality Educator	75,773.18	65,217.35
3112	At Risk Student	27,860.88	26,461.38
3113	Indian Education For All	4,100.40	4,510.08
3114	American Indian Achievement Gap	36,400.00	42,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	69,567.58	58,287.97
3116	Data For Achievement	3,015.00	4,320.00
3118	Natural Resource Development	3,919.59	6,817.99
3120	State Guaranteed Tax Base Aid	351,667.68	381,164.70
3444	State School Block Grant	35,985.58	35,985.58
3446	SB96 Block Grant Reimbursement	1,442.27	0.00
3460	Montana Oil and Gas Tax	4,693.58	839.29
6100	Material Prior Period Revenue Adjustments	901.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,242,519.32	1,313,777.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	256,882.84	288,015.15
		2XX	Personal Services - Employee Benefits	16,816.18	60,543.63
		3XX	Purchased Professional and Technical Services	4,706.79	7,575.01
		5XX	Other Purchased Services	1,112.31	4,973.50
		6XX	Supplies and Materials	32,928.35	29,590.54
		810	Dues and Fees	2,185.12	2,214.75
		8XX	Other Expenditures	312.89	0.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	35,563.46	53,345.19
		2XX	Personal Services - Employee Benefits	1,639.04	5,089.99
		6XX	Supplies and Materials	524.99	378.65
	222X Educational Media Services				
		1XX	Personal Services - Salaries	29,989.19	14,878.42
		2XX	Personal Services - Employee Benefits	1,451.33	3,485.41

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	773.00	1,275.36
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		34,180.34	20,938.27
		2XX Personal Services - Employee Benefits		5,879.77	4,773.18
		3XX Purchased Professional and Technical Services		25,231.07	21,943.44
		5XX Other Purchased Services		16,023.25	21,604.18
		6XX Supplies and Materials		1,722.33	2,090.99
		810 Dues and Fees		9,227.50	15,460.60
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		54,579.96	50,423.62
		2XX Personal Services - Employee Benefits		3,939.44	9,573.49
		3XX Purchased Professional and Technical Services		1,348.81	2,583.61
		5XX Other Purchased Services		61,745.17	60,882.26
		6XX Supplies and Materials		17,805.00	15,502.76
		810 Dues and Fees		3,997.62	7,097.50
		25XX Support Services - Business			
		1XX Personal Services - Salaries		70,612.04	32,968.11
		2XX Personal Services - Employee Benefits		5,575.86	7,718.27
		3XX Purchased Professional and Technical Services		6,832.40	8,565.17
		5XX Other Purchased Services		12,969.25	14,034.93
		6XX Supplies and Materials		22,675.78	20,015.12
		810 Dues and Fees		596.51	741.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		99,426.96	101,318.25
		2XX Personal Services - Employee Benefits		17,932.24	33,441.21
		3XX Purchased Professional and Technical Services		2,759.18	4,496.01
		4XX Purchased Property Services		53,464.76	59,796.74
		5XX Other Purchased Services		3,718.65	53,854.49
		6XX Supplies and Materials		43,517.05	44,125.26
		7XX Property and Equipment Acquisition		0.00	3,000.00
		27XX Student Transportation Services			
		4XX Purchased Property Services		3,022.09	4,570.65
		6XX Supplies and Materials		26.99	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		91,675.17	66,005.91
		2XX Personal Services - Employee Benefits		6,409.20	10,024.60
		3XX Purchased Professional and Technical Services		25,491.48	24,563.33
		5XX Other Purchased Services		141.05	639.08
		6XX Supplies and Materials		1,081.85	160.00
		810 Dues and Fees		0.00	137.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	860.00	3,929.40	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	5,225.35	2,867.27	
			2XX Personal Services - Employee Benefits	1.45	5.11	
			5XX Other Purchased Services	1,125.00	385.00	
			6XX Supplies and Materials	0.00	135.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	22,410.77	19,647.07	
			2XX Personal Services - Employee Benefits	134.08	413.21	
			4XX Purchased Property Services	2,965.61	3,607.48	
			5XX Other Purchased Services	7,351.80	9,231.13	
			6XX Supplies and Materials	13,722.19	7,332.48	
			810 Dues and Fees	120.00	150.00	
			8XX Other Expenditures	190.00	184.09	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	16,325.52	17,399.32	
			2XX Personal Services - Employee Benefits	1,515.11	5,712.52	
			5XX Other Purchased Services	193.58	0.00	
			6XX Supplies and Materials	0.00	9,674.97	
			7XX Property and Equipment Acquisition	0.00	23,487.37	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,160,634.72	1,298,576.55	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					120,846.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,313,777.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,298,576.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,047.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	77,160.66	113,456.84
	1112 District Levy - Personal Property	1,190.14	2,272.31
	1114 District Levy - Pers Prop/Mobile Homes	0.00	1,318.03
	1190 Penalties and Interest on Taxes	305.92	926.70
	1510 Interest Earnings	122.36	35.19
	2220 County On-Schedule Trans Reimb	17,706.73	19,716.20
	3210 State On-Schedule Trans Reimb	17,706.74	19,716.20
	3444 State School Block Grant	22,684.51	22,684.51
	3446 SB96 Block Grant Reimbursement	697.31	0.00
	6100 Material Prior Period Revenue Adjustments	2,267.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,841.67	180,125.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		4,500.02	4,049.95
		2XX Personal Services - Employee Benefits		181.20	459.17
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		14,600.02	15,617.86
		2XX Personal Services - Employee Benefits		476.68	2,089.91
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	7,834.10
		2XX Personal Services - Employee Benefits		0.00	1,208.81
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		12,631.08	6,464.40
		2XX Personal Services - Employee Benefits		564.45	1,231.89
		3XX Purchased Professional and Technical Services		77,376.63	81,487.29
		4XX Purchased Property Services		13,692.07	4,581.45
		5XX Other Purchased Services		0.00	1,696.83
		6XX Supplies and Materials		540.79	1,147.23
		7XX Property and Equipment Acquisition		2,500.00	41,170.00
811	School Safety Transfer				
	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		10,000.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				137,062.94	179,038.89



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	21,326.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,125.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,038.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,413.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	4,430.29	2,793.15
	1900 Other Revenue from Local Sources	0.00	64.41
	3220 State Food Services Match	1,007.00	2,450.86
	4100 Federal Miscellaneous Grants - Direct from Feds	0.00	4,293.15
	4550 Federal Child Nutrition	136,932.92	171,858.50
	4552 Fresh Fruit And Vegetable	9,304.06	0.00
	4555 School Foods Summer Program - 10.559	24,322.14	19,366.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		175,996.41	200,826.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	42,003.29	41,810.74
			2XX Personal Services - Employee Benefits	6,482.00	13,534.13
			3XX Purchased Professional and Technical Services	1,000.00	1,648.18
			4XX Purchased Property Services	337.97	11,370.72
			5XX Other Purchased Services	3,112.35	2,666.00
			6XX Supplies and Materials	167,285.95	146,933.45
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	8,359.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				228,581.19	217,963.22

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	47,741.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200,826.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	217,963.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,604.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	325,000.00	286,034.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>325,000.00</u>	<u>286,034.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	133,942.99	92,064.55
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	13,211.31	17,051.88
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,570.27	4,755.91
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,363.82	7,987.53
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,314.12	21,110.27
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	21,189.51	13,042.50
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	34,700.27	32,386.55
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,346.13	2,066.36
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,027.99	21,098.90
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	970.57	916.53
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,178.36	6,280.22
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	17,895.91	18,926.60
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	9,375.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>296,086.38</u>	<u>237,687.80</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					64,899.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					286,034.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					237,687.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					113,246.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
190	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	468.00
314	Title I - Schoolwide - 2014-15	
	4940 Schoolwide Program	5,320.38
381	Impact Aid Construction 2014-15	
	4821 Impact Aid Discretionary Construction	437.00
383	Impact Aid Emergency Construction Grant	
	4821 Impact Aid Discretionary Construction	423,630.00
414	Title I - Schoolwide - 2015-16	
	4940 Schoolwide Program	378,390.00
421	IDEA Part B - 2015-16	
	4560 IDEA, Part B, Children with Disabilities	110,663.00
424	IDEA Preschool - 2015-16	
	4570 IDEA Preschool	40.00
475	SIG Grant Reimbursement RMC	
	1900 Other Revenue from Local Sources	90.00
483	Impact Aid Emergency Construction Grant 2015-16	
	4821 Impact Aid Discretionary Construction	62,079.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		981,118.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
190	Aggregate Reim/Indirects			
	329	State Miscellaneous Grants		
		1XXX	Instruction	
			1XX Personal Services - Salaries	2,532.50
			2XX Personal Services - Employee Benefits	441.90
			3XX Purchased Professional and Technical Services	5,345.50
	414	Federal Johnson O'Malley (JOM)		
		1XXX	Instruction	
			1XX Personal Services - Salaries	4,096.25
			2XX Personal Services - Employee Benefits	1,706.25
			3XX Purchased Professional and Technical Services	2,196.07
		21XX	Support Services - Students	
			6XX Supplies and Materials	1,101.39
		27XX	Student Transportation Services	
			3XX Purchased Professional and Technical Services	152.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	494 Schoolwide Program				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		782.99
			190 Subtotal		18,355.17
314	Title I - Schoolwide - 2014-15				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		7,865.30
			2XX Personal Services - Employee Benefits		3,296.70
			3XX Purchased Professional and Technical Services		1,440.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		2,679.50
			2XX Personal Services - Employee Benefits		467.57
			5XX Other Purchased Services		2,861.45
			314 Subtotal		18,610.52
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition		45,260.52
			366 Subtotal		45,260.52
381	Impact Aid Construction 2014-15				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services		19,344.00
			381 Subtotal		19,344.00
383	Impact Aid Emergency Construction Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services		8,262.32
			7XX Property and Equipment Acquisition		423,118.52
			383 Subtotal		431,380.84
414	Title I - Schoolwide - 2015-16				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		215,834.92
			2XX Personal Services - Employee Benefits		79,659.54
			3XX Purchased Professional and Technical Services		11,074.01
			5XX Other Purchased Services		6,625.38
			6XX Supplies and Materials		27,694.89
		21XX Support Services - Students			
			5XX Other Purchased Services		5,047.96



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,500.00
			2XX Personal Services - Employee Benefits		600.70
			3XX Purchased Professional and Technical Services		3,962.42
			5XX Other Purchased Services		1,318.55
			6XX Supplies and Materials		1,605.87
		25XX	Support Services - Business		
			5XX Other Purchased Services		14,135.53
			6XX Supplies and Materials		530.00
			414 Subtotal		369,589.77
421	IDEA Part B - 2015-16				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		56,702.37
			2XX Personal Services - Employee Benefits		29,262.98
			5XX Other Purchased Services		2,447.72
			6XX Supplies and Materials		5,918.00
			421 Subtotal		94,331.07
424	IDEA Preschool - 2015-16				
	457 IDEA Preschool				
		1XXX	Instruction		
			5XX Other Purchased Services		23.76
			6XX Supplies and Materials		39.36
			424 Subtotal		63.12
483	Impact Aid Emergency Construction Grant 2015-16				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services		60,491.75
			5XX Other Purchased Services		1,587.91
			483 Subtotal		62,079.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,059,014.67



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					197,048.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					981,118.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,059,014.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					119,151.39	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Aggregate Reim/Indirects	468.00	18,355.17	-17,887.17
314 Title I - Schoolwide - 2014-15	5,320.38	18,610.52	-13,290.14
366 State OTO Capital Invest & Deferred Maintenance	0.00	45,260.52	-45,260.52
381 Impact Aid Construction 2014-15	437.00	19,344.00	-18,907.00
383 Impact Aid Emergency Construction Grant	423,630.00	431,380.84	-7,750.84
414 Title I - Schoolwide - 2015-16	378,390.00	369,589.77	8,800.23
421 IDEA Part B - 2015-16	110,663.00	94,331.07	16,331.93
424 IDEA Preschool - 2015-16	40.00	63.12	-23.12
475 SIG Grant Reimbursement RMC	90.00	0.00	90.00
483 Impact Aid Emergency Construction Grant 2015-16	62,079.66	62,079.66	0.00
Total	981,118.04	1,059,014.67	-77,896.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25.79	1.06
	1112 District Levy - Personal Property	0.40	10.19
	1190 Penalties and Interest on Taxes	1.55	7.35
	1510 Interest Earnings	1.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29.24	18.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					8,707.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,726.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	7,742.25	0.00
	1910 Rentals	5,893.13	1,326.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,635.38	1,326.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			6XX	Supplies and Materials	0.00	2,953.54
		25XX	Support Services - Business			
			3XX	Purchased Professional and Technical Services	1,745.75	0.00
			6XX	Supplies and Materials	0.00	2,838.05
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	5,258.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,004.19	5,791.59	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,755.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,326.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,791.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,289.51 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	1,586.40	1,578.41
	4820 Federal Impact Aid - Title VIII	1,250,420.02	1,238,458.67
	6100 Material Prior Period Revenue Adjustments	45,517.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,297,524.21	1,240,037.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	416,096.83	246,703.82
			2XX Personal Services - Employee Benefits	59,769.98	53,308.28
			5XX Other Purchased Services	0.00	375.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	35,563.54	53,345.31
			2XX Personal Services - Employee Benefits	1,198.04	5,090.03
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	22,500.11	36,449.41
			2XX Personal Services - Employee Benefits	23,620.96	29,757.82
			3XX Purchased Professional and Technical Services	18,317.00	18,235.00
			5XX Other Purchased Services	20.13	0.00
			6XX Supplies and Materials	2,032.60	0.00
			820 Judgments Against the School District	0.00	5,082.03
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	61,722.25	50,353.05
			2XX Personal Services - Employee Benefits	3,015.54	9,547.26
			5XX Other Purchased Services	35.28	0.00
			6XX Supplies and Materials	75.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	43,467.92	108,246.33
			2XX Personal Services - Employee Benefits	4,028.82	21,532.57
			3XX Purchased Professional and Technical Services	27,257.32	27,730.75
			5XX Other Purchased Services	2,499.09	0.00
			6XX Supplies and Materials	0.00	17,524.46
			810 Dues and Fees	0.00	17.20
			8XX Other Expenditures	8,425.73	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	87,392.16	117,994.29
			2XX Personal Services - Employee Benefits	14,728.62	38,068.49

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	63.00	0.00
			4XX Purchased Property Services	79,374.96	47,891.43
			5XX Other Purchased Services	51,820.00	0.00
			6XX Supplies and Materials	3,351.44	394.27
			7XX Property and Equipment Acquisition	0.00	117,864.58
		27XX Student Transportation Services			
			4XX Purchased Property Services	529.68	0.00
			7XX Property and Equipment Acquisition	0.00	8,950.00
	280 Special Education - Local and State				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	1,419.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	45,869.26
			2XX Personal Services - Employee Benefits	0.00	7,314.54
	410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction			
			1XX Personal Services - Salaries	48,141.79	32,348.26
			2XX Personal Services - Employee Benefits	1,791.77	5,825.73
			5XX Other Purchased Services	0.00	500.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	86.24	0.00
			6XX Supplies and Materials	415.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	84.67	1,569.28
			2XX Personal Services - Employee Benefits	0.01	100.42
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	38,019.07	64,006.64
			2XX Personal Services - Employee Benefits	3,699.33	17,929.76
			4XX Purchased Property Services	0.00	1,817.94
			6XX Supplies and Materials	0.00	14,658.11
			810 Dues and Fees	89.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,060,652.38</u>	<u>1,206,401.32</u>



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					570,189.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,240,037.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,206,401.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					603,825.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	1,429.96	1,475.04
	3445 State Combined Fund School Block Grant	53.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,483.58	1,475.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			3XX	Purchased Professional and Technical Services	0.00	506.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	506.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						8,940.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,475.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						506.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,909.62 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	23,048.17
	1112 District Levy - Personal Property	0.00	237.67
	1114 District Levy - Pers Prop/Mobile Homes	0.00	218.19
	1190 Penalties and Interest on Taxes	0.00	20.42
	1510 Interest Earnings	0.00	2.88
	1900 Other Revenue from Local Sources	346.80	0.00
	3445 State Combined Fund School Block Grant	0.00	53.62
811	School Safety Transfer		
	5301 School Safety and Security Transfer	10,000.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,346.80</u>	<u>33,580.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials	0.00	1,072.88
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	2,251.34
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	6,652.24
			7XX Property and Equipment Acquisition	0.00	7,543.10
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	337.00	0.00
811	School Safety Transfer				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	17,471.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>337.00</u>	<u>34,991.55</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					10,009.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,580.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,991.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,599.20	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	61,817.00	63,716.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	62,140.12	45,869.26
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	22,026.03	21,239.96
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	678,555.89	701,301.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	31,964.24	16,347.13
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	67,383.48	76,471.99
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	430,661.62
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,659.20
b. Related Services Block Grant Entitlement	10,886.40
c. Total Entitlements Subject to Reversion	43,545.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	57,915.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	105,322.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 81%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	66,005.91	0.00	0.00	0.00	0.00
280	1XXX	2XX	10,024.60	0.00	0.00	0.00	0.00
280	1XXX	3XX	24,563.33	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	639.08	0.00	0.00	0.00	0.00
280	1XXX	6XX	160.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	3,929.40	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			105,322.32	0.00	0.00	0.00	0.00

105,322.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	3,735,003.11	39,319.16	329,907.83	0.00	4,104,230.10
Machinery and Equipment	93,262.00	0.00	45,057.57	0.00	138,319.57
Construction in Progress	0.00	0.00	90,166.96	0.00	90,166.96
Totals at Historical Cost	3,828,265.11	39,319.16	465,132.36	0.00	4,332,716.63
Depreciation					
Improvement Accum	0.00	21,458.40	0.00	0.00	21,458.40
Building Accum	0.00	3,703,653.38	0.00	0.00	3,703,653.38
Machinery and Equipment Accum	0.00	81,240.40	0.00	0.00	81,240.40
Total Accumulated Depreciation	0.00	3,806,352.18	0.00	0.00	3,806,352.18
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,828,265.11	-3,767,033.02	465,132.36	0.00	526,364.45

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	91,907.23	0.00	0.00
Total Depreciation for FY2016	91,907.23	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	46,017.03	0.00	0.00	9,493.23	36,523.80	0.00	36,523.80
Other Post Employment Benefits	33,785.01	8,261.30	0.00	0.00	42,046.31	0.00	42,046.31
Total Governmental Activity							
Non-bond Long-Term Liabilities	79,802.04	8,261.30	0.00	9,493.23	78,570.11	0.00	78,570.11

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	462,025.41	13,895.47	0.00	475,920.88
Net Pension - TRS	1,505,743.12	0.00	152,789.86	1,352,953.26